

**METHOD FOR COLLECTING SALES AND/OR USE TAXES ON SALES THAT ARE  
MADE VIA THE INTERNET AND/OR CATALOG**

**ABSTRACT OF THE INVENTION**

A method that allows taxing jurisdictions to collect sales and/or use taxes  
5 from sales that are made via the internet and catalogs. The method also makes it  
easier for sellers to comply with the taxing jurisdiction's mandated seller  
administrative functions. The foregoing is accomplished by using an agent to  
perform the sales tax administration functions of a seller, relieving the seller of as  
much of the burden of compliance as possible.

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